

Department of Administrative Services - State Accounting Enterprise

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1. Iowa Code Section

Section 8A.512 states, in part, “A claim shall not be allowed by the department if appropriation or fund of certification available for paying the claim has been exhausted or proves insufficient.”

Certain claims can be paid through the Administrative Process for Approving Outdated Invoices. The criteria used to determine if an outdated invoice can be paid through the administrative process is listed below. When the claim does not meet the criteria, it must be submitted to the State Appeal Board for approval.

2. Administrative Process for Approving Outdated Invoices

An outdated invoice can be processed under the administrative process for approving outdated invoices if it meets the following criteria:

- Claim is for an outdated invoice that is from a **previous closed** fiscal year. Paid out of the general fund 0001, and the amount of the reversion is sufficient to pay the claim, or 100% federally funded, or from funds other than the general fund.
- Claim is **not** for an expense that would normally be paid through state payroll systems (Education Assistance and Relocation claims are not paid through payroll).
- **Education Assistance and Relocation claims** should be paid through the Administrative Appeal Board process.

If a claim meets the criteria detailed above, the following procedure is followed to process the claim:

- a. Claims paying outdated invoices from prior fiscal years with 100% general funds (0001) and the amount of the reversion is sufficient to pay the claim. Department prepares the claims, as any other claim is prepared, using the appropriate document type, GAXR, PRCR, TPR, IETR, or JV1R. The “R” indicates that the claim will be paid by reverted funds out of the appeal board funding, 0001-532-0020.
- b. Department also completes the "Appeal Board Claims- Administrative Process" form. The entire form must be completed. The information requested is for tracking purposes, and if not completed, will be returned, causing delay in paying vouchers.
- c. The "Appeal Board Claims- Administrative Process" form (an original and one copy) is attached to the front of the claim(s) containing outdated invoices. The claim is on-lined and all department approval levels applied and submitted to DAS-SAE-Daily Processing to be pre-audited and final approvals applied.

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- d. Claims processed under this procedure must meet the requirements of all other claims i.e. - original invoice or original claimant signature, authorized signature, appropriate supporting documentation.
- e. Closed prior fiscal year claims to be paid from 100% federal funds, funds that are carried forward each year, or from funds other than the general fund (0001), are paid from the Department's current year funding, using the appropriate documents, GAXN, PRCN, TPN, IETN, JV1N. The "N" indicates that the claims will be paid from non-reverting funds. These will be pre-audited by the department and sent to DAS-SAE for processing in the normal work flow.
- f. Closed prior fiscal year claims paid from the general fund (0001) that have sufficient reversion to pay the entire claim must be paid from the Appeal Board funding. 0001-532-0020- object. The object is the one normally used for the expense.
- g. Claims paid from the department's fund cannot be combined with the claims paid from Appeal Board funds.
- h. Warrants paid out of department 532 for other departments will be returned to the originating department for mailing, not the State Appeal Board. The warrant register will be sent to the State Appeal Board, department 532.
- i. When processing internal documents (IETR/N, PRCIR/N JV1R/N) under this process that are paid out of the above account code, a copy of the processed document will be included in the department's data warehouse report in the Daily Accounting Packet when the department enters one additional line on the document that includes their department account coding and zero dollars. If this additional line is not online, the department will not receive a copy of the processed document.
- j. If a claim is part reverted funds and part other funding sources, prepare two claims using a GAXR, PRCR, TPR, IETR, for the reverted funds portion of the payment. Use a GAXN, PRCN, TPN, IETN, for the non-reverted funds portion of the payment and send both claims to SAE for pre-auditing and processing. Or prepare 1 document and attach the appropriate Corrective Journal Voucher (JV1N/JV1R) document to the claim, and send to DAS-SAE for processing.
- k. Claims processed through this administrative process must be reported to the State Appeal Board on a monthly basis. Using the "R" and "N" documents eliminates the need for the departments to send these reports. The State Appeal Board can get the report from data warehouse.

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Below are instructions for completing the “Appeal Board Claims-Administrative Process form (page 7 of this procedure). **All fields must be completed by the department** except for the section titled “TO BE COMPLETED BY THE DAS-SAE-Daily Processing”. Forms that do not have all of the fields completed will be returned to the department for completion which will delay payment of the claim.

- (1) **Department Contact Person** - Name of person in state department who can be contacted with questions.
- (2) **FY of Expense** - Fiscal year in which the expense was incurred (the year that should have been charged if the invoice was processed timely.
- (3) **Document Type** - Circle the document type that is being submitted to the DAS-SAE-Daily Processing. Different document types cannot be put together.
- (4) **To Be Paid By** - Circle the source of funding that is being used to pay for the expense. If the original source of funding would have been fund 0001, and the Department is circled, an explanation must be included on the form. (e.g. federal funds, carried forward, etc.)
- (5) **Document Number** - Enter the document number of the claim being submitted to the DAS-SAE-Daily Processing. The first three characters of the document number must be the I3 department number.
- (6) **Vendor Name** - Enter the vendor name on the claim.
- (7) **Date of Service/ Goods Received** - Date service was completed or performed, or date goods were received by the department.
- (8) **Fund** - Enter the fund number from which the expense would have been paid if the invoice were not outdated.
- (9) **Dept.** - Enter the department number from which the expense would have been paid of the invoice was not outdated.
- (10) **Unit** - Enter the unit number from which the expense would have been paid if the invoice was not outdated.
- (11) **Appr** - Enter the appropriation number (if applicable) from which the expense would have been paid if the invoice was not outdated.

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(12) **Amount** - Enter the dollar amount of the invoice that is outdated.

(13) **Reversion Balance Adequate** - This column is completed by the DAS-SAE-Daily Processing after the appropriation balance has been reviewed. This column is applicable only if a claim is from a previous closed fiscal year and would have been paid by appropriated monies.

3. **Regular Appeal Board Process**

Claims for outdated invoices that are not eligible to be processed under the Administrative Process (claims from the general fund (0001) whose reversions are not sufficient to pay the claim) must be processed through the regular Appeal Board process. Below is an explanation of this process:

a. GAX, TP, PRC's are approved through the following process:

- (1) The vendor shall complete form #CFN 532-1247, "STATE APPEAL BOARD CLAIM FORM AND AFFIDAVIT" with supporting documentation attached. A sample of this form is shown on page 8. These forms can be obtained by calling the State Appeal Board (281-5512) at the Department of Management, or by downloading it off of their website at http://www.dom.state.ia.us/appeals/general_claims.html. It is important that an original and one copy of both the claim form and the supporting documentation be submitted by the vendor. This is to be mailed to the State Appeal Board at the Department of Management, State Capitol Building, Room 14, Des Moines, IA 50319.
- (2) Claims will be date stamped, numbered and entered on a computer database. A general claim report will be created by the Department of Management and sent to the department for validation. Claims over \$5,000 may be requested to have a detailed explanation in a memo or letter, signed by authorized agency personnel, in addition to the general claim report, in order to supply members with the necessary facts and to avoid deferring the claim. See page 9 for a sample the GENERAL CLAIM REPORT.
- (3) The department makes a recommendation to approve, deny or dismiss the claim on the GENERAL CLAIM REPORT. If approved, the department forwards the original claim and the GENERAL CLAIM REPORT to the DAS-SAE-Daily Processing. If denied or dismissed, the department returns the original to the Attorney General's Office. The copy is retained by the department in all cases.

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- (4) The DAS-SAE-Daily Processing makes its recommendation, and then returns the claim to the Attorney General's Office. The Attorney General's office then reviews the claim and makes a recommendation on each for payment, denial or dismissal.
- (5) The claims are presented to the State Appeal Board members at the next Appeal Board Meeting.
 - (a) If the Appeal Board concurs with the recommendation for denial of a claim, a letter is sent to the vendor from the Special Assistant Attorney General informing the vendor of the Appeal Board's decision and that the claim will be presented to the General Assembly at its next regular session.
 - (b) If the Appeal Board concurs with the recommendation for dismissal of a claim, a letter is sent to the vendor from the Special Assistant Attorney General informing the vendor of the Appeal Board's dismissal of the claim.
 - (c) If the Appeal Board concurs with the recommendation for approval of a claim, the Administrative Assistant to the Appeal Board review the approved claims to determine the appropriation from which the claim is to be paid. If it is determined that the State agency is to make payment of the claim, a letter from the Executive Secretary of the State Appeal Board is sent to the department listing which claims are to be paid by them, except for claims for back pay. The department prepares the appropriate accounting document and forwards it to the DAS-SAE-Daily Processing to issue the warrant. The department is responsible for reporting paid claims to the State Appeal Board. All claims related to back pay must be paid through the State's payroll system. (See (c) below).
- b. If it is determined that the Appeal Board is to make payment of the claim, a letter from the Executive Secretary of the State Appeal Board is addressed to the Director of the Department of Management. The Administrative Assistant to the State Appeal Board prepares the appropriate accounting documents and forwards them to the DAS-SAE-Daily Processing for processing. The warrant number and date issued will be entered on the computer database by the Administrative Assistant. The warrants are then mailed with letters to the vendors.
- c. Back pay claims from a prior closed year which involve general fund appropriations are always paid by the department and the Appeal Board will complete a Corrective Journal Voucher (JV1). The funds are to be transferred to the department involved in order for the department to pay it through its payroll so the appropriate deductions can be made. Staff at the State Appeal Board prepares a Corrective Journal Voucher (JV1) document to move the expenses once the employee has been paid.

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4. Interdepartmental Claims

- a. Interdepartmental claims from a prior closed fiscal year should be filed with the State Appeal Board on a regular Appeal Board claim form if they do not qualify for submission on the Administrative Process form. These claims will be given an Appeal Board number that is preceded by the letter “D” (for departmental). This will identify the claim as being an interdepartmental claim
- b. Interdepartmental claims filed with the State Appeal Board will be resolved by the Director of Management if the claims are less than \$5,000. Claims for \$5,000 and above will be resolved under the normal Appeal Board procedures as described in "c" below.
- c. Copies of interdepartmental claims for \$5,000 or more will be forwarded to the Attorney General's office for investigation and recommendation to the Appeal Board for the Board's disposition of the claims.
- d. Departmental claims under \$5,000 will be investigated by the Department of Management staff who will then report to the Director of Management and recommend payment or denial of payment. The report will also indicate from which appropriation the payment is to be made.
- e. Claims resolved by the Director of Management are subject to ratification by the State Appeal Board. The DAS-SAE-Daily Processing will process claims approved by the Director of Management.
- f. Approved interdepartmental claims should be paid from:
 - i. The department's current year appropriation if the claim is federal funds or a fund other than the general fund (0001).
 - ii. The Appeal Board's standing unlimited appropriation (0001-532-0020-objt) if it a prior closed fiscal year and from the general fund (0001).

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APPEAL BOARD CLAIMS – ADMINISTRATIVE PROCESS

This form must be used when submitting claims for outdated invoices to the Department of Administrative Services (DAS), if the following conditions exist:

- Claim is for an outdated invoice that is from a previous fiscal year, and the amount of the reversion is sufficient to pay the claim, (including Relocation and Educational Assist. Claims) or,
- Claim is NOT for a payroll related expense.

Department Contact Person: _____ **FY of Expense:** (1) _____ **Document Type:** (2) _____ **GAXR** **TPR** **PRCR** **JV1R** **IETR** ⁽³⁾

4) **TO BE PAID BY: (check one)** ☐ **APPEAL BOARD** ☐ **DEPARTMENT** ☐ **OTHER FUNDING:** _____

	Document Number	Vendor Name	Date of Service Goods Received	Fund	Dept	Orgn	Appr	Amount	Reversion Balance Adequate
1	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									

Total

- When the claim is for the previous fiscal year, and the funding for it was from the General Fund of the State (fund 0001), the claim must be completed and on-lined with the following account code **0001-532-0200-objt**. The object is the object code normally used for the expense.
- The administration form must contain the department's coding and appropriation in which the claim would normally have paid.
- Claims being paid from different departments can not be put on the same document.
- If a claim is part reverted funds and part other funding sources, prepare two claims, or prepare 1 document and the appropriate JV1N/JV1R.
- Administrative Appeal Board "R" documents must be submitted with this Administrative Process Form and may use the Special Cover Sheet.

TO BE COMPLETED BY DAS: Date Rec'd DAS-SAE _____ Paid Date _____

Attach 2 copies of this form to the document.

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STATE APPEAL BOARD CLAIM FORM AND AFFIDAVIT

Submit to: **STATE APPEAL BOARD**

Department of Management
State Capitol, Room 12
Des Moines, Iowa 50319

☐ **DATE RECEIVED** _____
(For Appeal Board use only)

CLAIM NUMBER _____

Directions: If filing a **TORT CLAIM**, submit original and two copies with all attachments. If filing a **GENERAL CLAIM**, submit original and one copy with all attachments. Claims must be signed by the claimant and by a **NOTARY public**. Please see specific directions on the back of this form that pertain to the type of claim you are filing.

1. NAME OF CLAIMANT (Please print full name)	2. DATE OF BIRTH
3. ADDRESS OF CLAIMANT (Street, City, State, Zip Code)	4. TELEPHONE: Home () Work ()
5. SOCIAL SECURITY NUMBER	or FEDERAL TAX IDENTIFICATION NUMBER
6. NAME OF STATE AGENCY OR DEPARTMENT INVOLVED	
7. LOCATION OF ACCIDENT/INCIDENT < For Tort Claims Only >	8. DATE/TIME OF ACCIDENT/INCIDENT
9. SELECT TYPE OF CLAIM: (A SEPARATE claim must be filed by each claimant for each of the three types of claims defined below.)	
____ (1) GENERAL \$ _____ AMOUNT OF CLAIM ____ (2) TORT CLAIM AGAINST THE STATE ____ (3) TORT CLAIM AGAINST STATE EMPLOYEE(S) GIVE NAME AND DEPARTMENT OF EMPLOYEE(S)	FOR TORT CLAIMS, INDICATE ONE OF THE FOLLOWING: PROPERTY DAMAGES \$ _____ PERSONAL INJURY \$ _____ WRONGFUL DEATH \$ _____
10. BASIS OF CLAIM (Please provide all the information required on the reverse side of this form. Attach separate sheets if necessary.)	

11. **NAME, ADDRESS, TELEPHONE NUMBER OF ATTORNEY, IF ONE HAS BEEN RETAINED IN THIS CASE.**

I, the claimant, being duly sworn upon oath depose and state that I have read the supplied information and the same is true and correct to the best of my belief.

CLAIMANT'S SIGNATURE

Subscribed and sworn to before me this _____ day of _____, 19____

NOTARY PUBLIC

My commission expires _____

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GENERAL CLAIM REPORT

CLAIMANT:
CLAIM NUMBER:
DEPARTMENT:
DATE FILED:

TYPE OF CLAIM: ,

AMOUNT CLAIMED: .

AGENCY INFORMATION

1. Specify basis of claim.

2. Date of receipt of goods or service: _____ Appropriation No. _____

Account No. _____

3. Is non-general fund money involved in payment? Yes _____ No _____ If "Yes", funding source?

4. Did agency authorize the expenditure? Yes _____ No _____

5. If claim is outdated, check whether (a) _____ the claimant failed to bill agency within current fiscal year
(b) _____ other: _____

6. Claim status: _____ unpaid _____ paid 7. Claimed amount is: _____ correct _____ incorrect

8. If the claimed amount is incorrect, state the correct amount here: \$ _____

9. Is federal money involved in payment? _____ Yes _____ No If yes, how much? _____

10. The agency recommends: (a) _____ approval as submitted (c) _____ denial
(b) _____ approval for the corrected amount of \$ _____

11. If your recommendation is 10(b) or 10(c), please explain below.

ATTACH COPIES OF CONTRACTS, AGREEMENTS OR OTHER RELEVANT DOCUMENTS IF THE CLAIMANT HAS NOT ALREADY DONE SO.

Date: _____ Signature: _____ Title: _____ Phone: _____

ADMINISTRATIVE SERVICES RECOMMENDATION

This claim _____ complies with Pre-Audit rules and would have been honored if claimed in a timely manner.
_____ does not comply with Pre-Audit rules and would not have been honored if claimed in a timely manner.

The amount is: _____ correct _____ incorrect and should be \$ _____

COMMENTS:

Signature: _____

Date: _____

SPECIAL ASSISTANT ATTORNEY GENERAL'S RECOMMENDATION

_____ Approve

_____ Approve for corrected amount of \$ _____

_____ Deny

Signature: _____

Date: _____

Scott Idleman, Special Assistant Attorney General

DATE ACTED UPON

APPEAL BOARD ACTION